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CITIZENS SUMMARY

Findings in the audit of the Miller County Collector and Property Tax System

Property Tax System Controls and Procedures	The former County Collector did not prepare and file an annual settlement for the years ended February 28 (29), 2015, through 2021, in violation of state law. Because the former County Collector did not file annual settlements, the County Commission could not verify the County Collector's accounts. The county also has not adequately restricted property tax system access, and the County Commission and the County Clerk do not adequately review changes entered into the property tax system. In addition, aggregate abstract procedures need improvement. The County Clerk indicated he did not have access to the County Collector's tax book information. As a result, he prepared the 2020 land and personal property tax aggregate abstract based on the county's assessed valuation rather than the tax books.
County Collector's Controls and Procedures	The former County Collector did not prepare bank reconciliations for any of the office's 7 bank accounts during the years ended February 28 (29), 2018, through 2021. In addition, the former County Collector did not prepare a monthly list of liabilities for the bank accounts with liabilities. The County Collector does not account for the numerical sequence of receipt slip numbers assigned by the property tax system. In addition, controls over cash handling need improvement because employees share one cash drawer.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



Recommendations in the audit of the Miller County Collector and Property Tax System

Property Tax System Controls and Procedures	1.1	The County Collector prepare and file annual settlements in accordance with state law. In addition, the County Commission should ensure the annual settlements are filed and carefully and fully examined to ensure tax book charges and credits are accurately reported.
	1.2	The County Commission and the County Clerk develop procedures to ensure all property tax changes are properly approved and monitored. In addition, the County Collector should ensure property tax system access rights are limited to only what is needed for the users to perform their job duties and responsibilities.
	1.3	The County Clerk establish procedures to ensure tax aggregate abstracts are prepared accurately.
County Collector's Controls and Procedures	The County Collector:	
	2.1	Prepare monthly bank reconciliations and monthly lists of liabilities and reconcile the lists of liabilities to the reconciled bank balances. Any differences should be promptly investigated and resolved.
	2.2	Implement procedures to account for the numerical sequence of receipt slip numbers.
	2.3	Limit access to the cash drawer.